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## NOTICE OF ALLOWANCE AND FEE(S) DUE

21611 7590 03/11/2009

SNELL & WILMER LLP (OC)  
600 ANTON BOULEVARD  
SUITE 1400  
COSTA MESA, CA 92626

EXAMINER

RANKINS, WILLIAM E

ART UNIT

PAPER NUMBER

3696

DATE MAILED: 03/11/2009

APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
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10/826,998

04/19/2004

Satoshi Fuse

82478-6600

3496

TITLE OF INVENTION: ACCOUNTING SYSTEM

APPLN. TYPE	SMALL ENTITY	ISSUE FEE DUE	PUBLICATION FEE DUE	PREV. PAID ISSUE FEE	TOTAL FEE(S) DUE	DATE DUE
nonprovisional	NO	\$1510	\$300	\$0	\$1810	06/11/2009

**THE APPLICATION IDENTIFIED ABOVE HAS BEEN EXAMINED AND IS ALLOWED FOR ISSUANCE AS A PATENT. PROSECUTION ON THE MERITS IS CLOSED. THIS NOTICE OF ALLOWANCE IS NOT A GRANT OF PATENT RIGHTS. THIS APPLICATION IS SUBJECT TO WITHDRAWAL FROM ISSUE AT THE INITIATIVE OF THE OFFICE OR UPON PETITION BY THE APPLICANT. SEE 37 CFR 1.313 AND MPEP 1308.**

**THE ISSUE FEE AND PUBLICATION FEE (IF REQUIRED) MUST BE PAID WITHIN THREE MONTHS FROM THE MAILING DATE OF THIS NOTICE OR THIS APPLICATION SHALL BE REGARDED AS ABANDONED. THIS STATUTORY PERIOD CANNOT BE EXTENDED. SEE 35 U.S.C. 151. THE ISSUE FEE DUE INDICATED ABOVE DOES NOT REFLECT A CREDIT FOR ANY PREVIOUSLY PAID ISSUE FEE IN THIS APPLICATION. IF AN ISSUE FEE HAS PREVIOUSLY BEEN PAID IN THIS APPLICATION (AS SHOWN ABOVE), THE RETURN OF PART B OF THIS FORM WILL BE CONSIDERED A REQUEST TO REAPPLY THE PREVIOUSLY PAID ISSUE FEE TOWARD THE ISSUE FEE NOW DUE.**

### HOW TO REPLY TO THIS NOTICE:

#### I. Review the SMALL ENTITY status shown above.

If the SMALL ENTITY is shown as YES, verify your current SMALL ENTITY status:

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B. If the status above is to be removed, check box 5b on Part B - Fee(s) Transmittal and pay the PUBLICATION FEE (if required) and twice the amount of the ISSUE FEE shown above, or

If the SMALL ENTITY is shown as NO:

A. Pay TOTAL FEE(S) DUE shown above, or

B. If applicant claimed SMALL ENTITY status before, or is now claiming SMALL ENTITY status, check box 5a on Part B - Fee(s) Transmittal and pay the PUBLICATION FEE (if required) and 1/2 the ISSUE FEE shown above.

II. PART B - FEE(S) TRANSMITTAL, or its equivalent, must be completed and returned to the United States Patent and Trademark Office (USPTO) with your ISSUE FEE and PUBLICATION FEE (if required). If you are charging the fee(s) to your deposit account, section "4b" of Part B - Fee(s) Transmittal should be completed and an extra copy of the form should be submitted. If an equivalent of Part B is filed, a request to reapply a previously paid issue fee must be clearly made, and delays in processing may occur due to the difficulty in recognizing the paper as an equivalent of Part B.

III. All communications regarding this application must give the application number. Please direct all communications prior to issuance to Mail Stop ISSUE FEE unless advised to the contrary.

**IMPORTANT REMINDER: Utility patents issuing on applications filed on or after Dec. 12, 1980 may require payment of maintenance fees. It is patentee's responsibility to ensure timely payment of maintenance fees when due.**

# **PART B - FEE(S) TRANSMITTAL**

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**INSTRUCTIONS:** This form should be used for transmitting the ISSUE FEE and PUBLICATION FEE (if required). Blocks 1 through 5 should be completed where appropriate. All further correspondence including the Patent, advance orders and notification of maintenance fees will be mailed to the current correspondence address as indicated unless corrected below or directed otherwise in Block 1, by (a) specifying a new correspondence address; and/or (b) indicating a separate "FEE ADDRESS" for maintenance fee notifications.

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21611 7590 03/11/2009

**SNELL & WILMER LLP (OC)**  
600 ANTON BOULEVARD  
SUITE 1400  
COSTA MESA, CA 92626

## **Certificate of Mailing or Transmission**

I hereby certify that this Fee(s) Transmittal is being deposited with the United States Postal Service with sufficient postage for first class mail in an envelope addressed to the Mail Stop ISSUE FEE address above, or being facsimile transmitted to the USPTO (571) 273-2885, on the date indicated below.

(Depositor's name)
(Signature)
(Date)

APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
10/826,998	04/19/2004	Satoshi Fuse	82478-6600	3496

TITLE OF INVENTION: ACCOUNTING SYSTEM

APPLN. TYPE	SMALL ENTITY	ISSUE FEE DUE	PUBLICATION FEE DUE	PREV. PAID ISSUE FEE	TOTAL FEE(S) DUE	DATE DUE
nonprovisional	NO	\$1510	\$300	\$0	\$1810	06/11/2009

EXAMINER	ART UNIT	CLASS-SUBCLASS
RANKINS, WILLIAM E	3696	705-040000

1. Change of correspondence address or indication of "Fee Address" (37 CFR 1.363).

- ☐ Change of correspondence address (or Change of Correspondence Address form PTO/SB/122) attached.
- ☐ "Fee Address" indication (or "Fee Address" Indication form PTO/SB/47; Rev 03-02 or more recent) attached. **Use of a Customer Number is required.**

2. For printing on the patent front page, list

- (1) the names of up to 3 registered patent attorneys or agents OR, alternatively, 1 \_\_\_\_\_
- (2) the name of a single firm (having as a member a registered attorney or agent) and the names of up to 2 registered patent attorneys or agents. If no name is listed, no name will be printed. 2 \_\_\_\_\_
- 3 \_\_\_\_\_

3. ASSIGNEE NAME AND RESIDENCE DATA TO BE PRINTED ON THE PATENT (print or type)

PLEASE NOTE: Unless an assignee is identified below, no assignee data will appear on the patent. If an assignee is identified below, the document has been filed for recordation as set forth in 37 CFR 3.11. Completion of this form is NOT a substitute for filing an assignment.

(A) NAME OF ASSIGNEE

(B) RESIDENCE: (CITY and STATE OR COUNTRY)

Please check the appropriate assignee category or categories (will not be printed on the patent) : ☐ Individual ☐ Corporation or other private group entity ☐ Government

4a. The following fee(s) are submitted:

- ☐ Issue Fee
- ☐ Publication Fee (No small entity discount permitted)
- ☐ Advance Order - # of Copies \_\_\_\_\_

4b. Payment of Fee(s); (Please first reapply any previously paid issue fee shown above)

- ☐ A check is enclosed.
- ☐ Payment by credit card. Form PTO-2038 is attached.
- ☐ The Director is hereby authorized to charge the required fee(s), any deficiency, or credit any overpayment, to Deposit Account Number \_\_\_\_\_ (enclose an extra copy of this form).

5. Change in Entity Status (from status indicated above)

- ☐ a. Applicant claims SMALL ENTITY status. See 37 CFR 1.27. ☐ b. Applicant is no longer claiming SMALL ENTITY status. See 37 CFR 1.27(g)(2).

NOTE: The Issue Fee and Publication Fee (if required) will not be accepted from anyone other than the applicant; a registered attorney or agent; or the assignee or other party in interest as shown by the records of the United States Patent and Trademark Office.

Authorized Signature \_\_\_\_\_

Date \_\_\_\_\_

Typed or printed name \_\_\_\_\_

Registration No. \_\_\_\_\_

This collection of information is required by 37 CFR 1.311. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.14. This collection is estimated to take 12 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, Virginia 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, Virginia 22313-1450.

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10/826,998	04/19/2004	Satoshi Fuse	82478-6600	3496
21611	7590	03/11/2009	EXAMINER	
SNELL & WILMER LLP (OC) 600 ANTON BOULEVARD SUITE 1400 COSTA MESA, CA 92626			RANKINS, WILLIAM E	
			ART UNIT	PAPER NUMBER
			3696	
DATE MAILED: 03/11/2009				

## Determination of Patent Term Adjustment under 35 U.S.C. 154 (b) (application filed on or after May 29, 2000)

The Patent Term Adjustment to date is 998 day(s). If the issue fee is paid on the date that is three months after the mailing date of this notice and the patent issues on the Tuesday before the date that is 28 weeks (six and a half months) after the mailing date of this notice, the Patent Term Adjustment will be 998 day(s).

If a Continued Prosecution Application (CPA) was filed in the above-identified application, the filing date that determines Patent Term Adjustment is the filing date of the most recent CPA.

Applicant will be able to obtain more detailed information by accessing the Patent Application Information Retrieval (PAIR) WEB site (<http://pair.uspto.gov>).

Any questions regarding the Patent Term Extension or Adjustment determination should be directed to the Office of Patent Legal Administration at (571)-272-7702. Questions relating to issue and publication fee payments should be directed to the Customer Service Center of the Office of Patent Publication at 1-(888)-786-0101 or (571)-272-4200.

<b>Notice of Allowability</b>	<b>Application No.</b>	<b>Applicant(s)</b>	
	10/826,998	FUSE ET AL.	
	<b>Examiner</b>	<b>Art Unit</b>	
	WILLIAM E. RANKINS	3696	

**-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address--**

All claims being allowable, PROSECUTION ON THE MERITS IS (OR REMAINS) CLOSED in this application. If not included herewith (or previously mailed), a Notice of Allowance (PTOL-85) or other appropriate communication will be mailed in due course. **THIS NOTICE OF ALLOWABILITY IS NOT A GRANT OF PATENT RIGHTS.** This application is subject to withdrawal from issue at the initiative of the Office or upon petition by the applicant. See 37 CFR 1.313 and MPEP 1308.

1. ☒ This communication is responsive to 11/26/2008.
2. ☒ The allowed claim(s) is/are 1-11,13 and 15-17.
3. ☒ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
  - a) ☐ All    b) ☒ Some\*    c) ☐ None    of the:
    1. ☐ Certified copies of the priority documents have been received.
    2. ☐ Certified copies of the priority documents have been received in Application No. \_\_\_\_\_.
    3. ☐ Copies of the certified copies of the priority documents have been received in this national stage application from the International Bureau (PCT Rule 17.2(a)).

\* Certified copies not received: English transalation.

Applicant has THREE MONTHS FROM THE "MAILING DATE" of this communication to file a reply complying with the requirements noted below. Failure to timely comply will result in ABANDONMENT of this application.

**THIS THREE-MONTH PERIOD IS NOT EXTENDABLE.**

4. ☐ A SUBSTITUTE OATH OR DECLARATION must be submitted. Note the attached EXAMINER'S AMENDMENT or NOTICE OF INFORMAL PATENT APPLICATION (PTO-152) which gives reason(s) why the oath or declaration is deficient.
5. ☐ CORRECTED DRAWINGS ( as "replacement sheets") must be submitted.
  - (a) ☐ including changes required by the Notice of Draftsperson's Patent Drawing Review ( PTO-948) attached
    - 1) ☐ hereto or 2) ☐ to Paper No./Mail Date \_\_\_\_\_.
  - (b) ☐ including changes required by the attached Examiner's Amendment / Comment or in the Office action of Paper No./Mail Date \_\_\_\_\_.

**Identifying indicia such as the application number (see 37 CFR 1.84(c)) should be written on the drawings in the front (not the back) of each sheet. Replacement sheet(s) should be labeled as such in the header according to 37 CFR 1.121(d).**
6. ☐ DEPOSIT OF and/or INFORMATION about the deposit of BIOLOGICAL MATERIAL must be submitted. Note the attached Examiner's comment regarding REQUIREMENT FOR THE DEPOSIT OF BIOLOGICAL MATERIAL.

**Attachment(s)**

- |   |  |
|---|--|
| <ol style="list-style-type: none"> <li>1. <input checked="" type="checkbox"/> Notice of References Cited (PTO-892)</li> <li>2. <input type="checkbox"/> Notice of Draftsperson's Patent Drawing Review (PTO-948)</li> <li>3. <input checked="" type="checkbox"/> Information Disclosure Statements (PTO/SB/08),<br/>Paper No./Mail Date _____</li> <li>4. <input type="checkbox"/> Examiner's Comment Regarding Requirement for Deposit<br/>of Biological Material</li> </ol> | <ol style="list-style-type: none"> <li>5. <input type="checkbox"/> Notice of Informal Patent Application</li> <li>6. <input type="checkbox"/> Interview Summary (PTO-413),<br/>Paper No./Mail Date _____.</li> <li>7. <input type="checkbox"/> Examiner's Amendment/Comment</li> <li>8. <input checked="" type="checkbox"/> Examiner's Statement of Reasons for Allowance</li> <li>9. <input type="checkbox"/> Other _____.</li> </ol> |
|---|--|

/William E Rankins/  
Examiner, Art Unit 3696

/Daniel S Felten/  
Primary Examiner, Art Unit 3696

## **DETAILED ACTION**

### ***Information Disclosure Statement***

The information disclosure statement (IDS) submitted on 08/09/2004 was filed in compliance with the provisions of 37 CFR 1.97. Accordingly, the information disclosure statement is being considered by the examiner.

### ***Status of Claims***

Claims 1-17 are pending in this application. Claims 12 and 14 are canceled and claims 1, 6, 13, 15 and 16 are amended.

### ***Response to Arguments***

1. Applicant's arguments, see pg. 12, filed 11/26/2008, with respect to claims 1, 2, 6, 13, 14 and 16 have been fully considered and are persuasive. The 112 2nd rejection of 10/09/2008 has been withdrawn.

### ***Allowable Subject Matter***

1. Claims 1-11, 13 and 15-17 are allowed.

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2. The following is an examiner's statement of reasons for allowance: The examiner has researched the prior art thoroughly in various subclasses, foreign patents, and non-patent literature and has conferred with colleagues regarding the claimed subject matter. Although the concept and methods of consolidated financial statements exists. The particular claimed subject matter as follows is not found in the prior art:

- a. A receipt notification receiving unit as described in the claims.
- b. An exclusion unit as described in the claims.

The examiner notes that without further clarification of the bill issuing device, bill receiving device, entry, extraction and output units the prior art discloses these as well known combinations of data entered into spreadsheets and acted upon by programs to determine offsetting credits and debits by well known systems including input devices, databases, processors and calculation programs which one of ordinary skill in the art would have been motivated to use. See JP 2002366722, Para's. 0002 and 0008 in particular.

In 1995 it was disclosed that Motorola used a system for consolidating financial statements between their entities. Each entity was allowed to use whatever programs they desired so long as they were compatible with the main office's software.

The applicant also discloses that the methods of consolidated accounting are well known in the art but that what is missing is a system which will speed the accumulation and processing of data.

Henmi discloses a consolidated accounting processing system in JP 2004118524.

Choukeizai-Sha also discloses the design of a consolidated accounting system, Published June 5, 1997 as disclosed in US 2005/0256789 by Matsuoka who further discloses other Japanese patent applications covering the same subject in the background of the invention.

Other references have been cited by the examiner in the documents attached to this office action for review by the applicant.

Ordinarily, the automation of a known process is not patentable per se. In the present case, the particulars of the process can not be found in the prior art either alone or in combination as stated above.

Any comments considered necessary by applicant must be submitted no later than the payment of the issue fee and, to avoid processing delays, should preferably accompany the issue fee. Such submissions should be clearly labeled "Comments on Statement of Reasons for Allowance."

3. As allowable subject matter has been indicated, applicant's reply must either comply with all formal requirements or specifically traverse each requirement not complied with. See 37 CFR 1.111(b) and MPEP § 707.07(a).

The newly amended claims are presented below.

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1. An accounting system comprising a bill-issuing device and a bill-receiving device, the bill-issuing device being connected to a database and including:

a first receiving unit operable to sequentially receive input of (i) billing data for appropriation in consolidated accounting and (ii) billing data not for appropriation in consolidated accounting;

an entry unit operable to enter the received billing data in the database;

an extraction unit operable to extract billing data not for appropriation from the received billing data;

an output unit operable to output the extracted billing data to the bill-receiving device; and

a receipt notification receiving unit operable to receive a receipt notification that includes an identifier of the billing data not for appropriation received by the bill-receiving device and a message indicating the receipt of the billing data not for appropriation by the bill-receiving device, the receipt notification being outputted from the bill-receiving device to the bill-issuing device if the bill-receiving device has received the billing data not for appropriation;

the bill-receiving device including:

a second receiving unit operable to receive the billing data outputted from the bill-issuing device; and

a notification unit operable, upon receipt of the billing data not for appropriation by the second receiving unit, to notify the bill-issuing device of the receipt of the billing data not for appropriation by out-putting, to the bill-issuing device, the receipt notification



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on the billing data not for appropriation, wherein the receipt notification receiving unit, upon receipt of the receipt notification outputted from the notification unit, adds a receipt notification reception identifier to, among the plurality of the billing data entered in the database, the billing data indicated by the identifier included in the received receipt notification, the receipt notification reception identifier indicating the receipt of the receipt notification, and;

the bill-issuing device further including:

an exclusion unit operable to exclude, the exclusion unit excludes, among the plurality of the billing data entered in the database, the billing data to which the receipt notification reception identifier is added.

2. The accounting system of claim 1 further comprising a calculation device operable to calculate a consolidated accounting amount, based on the billing data entered in the database not excluded by the exclusion unit from being appropriated.

3. The accounting system of claim 2, wherein the bill-issuing device and the bill-receiving device are connected by a telecommunication circuit, the extraction unit includes a judgment subunit operable to judge whether received billing data is for appropriation, and

the output unit includes an online transmission subunit operable to transmit online to the bill-receiving device, only billing data extracted as billing data not for appropriation.

4. The accounting system of claim 3, wherein the database stores an exclusion list showing a correspondence between a biller and a billee that are not targeted for consolidated accounting, and

the judgment subunit judges received billing data to be not for appropriation if the biller and billee of the billing data are shown in the exclusion list.

5. The accounting system of claim 3, wherein the notification unit performs the notification online in realtime.

6. An accounting system comprising a bill-issuing device connected to a first database, a server connected to a second database that stores an exclusion list showing a correspondence between a biller and a billee that are not targeted for consolidated accounting, and a bill-receiving device, the bill-issuing device including:

a first receiving unit operable to sequentially receive input of (i) billing data for appropriation in consolidated accounting and (ii) billing data not for appropriation in consolidated accounting;

a first transmission unit operable to transmit received billing data to the server;  
an entry unit operable to enter received billing data in the first database;

a receipt notification receiving unit operable to receive a receipt notification that includes an identifier of the billing data not for appropriation received by the bill-receiving device and a message indicating the receipt of the billing data not for

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appropriation by the bill-receiving device, the receipt notification being outputted from the bill-receiving device to the bill-issuing device if the bill-receiving device has received the billing data not for appropriation;

the server including:

a second receiving unit operable to receive the billing data transmitted from the bill-issuing device;

a judgment unit operable to judge whether the received billing data is for appropriation, depending on whether the biller and billee of the billing data are shown in the exclusion list; and

a second transmission unit operable to transmit the received billing data to the bill-receiving device if judged to be not for appropriation, and

the bill-receiving device including:

a third receiving unit operable to receive the billing data transmitted from the server; and

a notification unit operable, upon receipt of the billing data not for appropriation by the second receiving unit, to notify the bill-issuing device of the receipt of the billing data not for appropriation by outputting, to the bill-issuing device, the receipt notification on the billing data not for appropriation, wherein the receipt notification receiving unit, upon receipt of the receipt notification outputted from the notification unit, adds a receipt notification reception identifier to, among the plurality of the billing data entered in the database, the billing data indicated by the identifier included in the received receipt notification, the receipt notification reception identifier indicating the receipt of the

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receipt notification, and;

the bill-issuing device further including:

an exclusion unit operable to exclude the exclusion unit excludes, among the plurality of the billing data entered in the database, the billing data to which the receipt notification reception identifier is added.

7. The accounting system of claim 6 further comprising a calculation device operable to calculate a consolidated accounting amount, based on the billing data entered in the first database not excluded by the exclusion unit from being appropriated.

8. The accounting system of claim 7, wherein the bill-issuing device, the server, and the bill-receiving device are connected by a telecommunication circuit, and the second transmission unit transmits online to the bill-receiving device, only billing data judged to be not for appropriation.

9. The accounting system of claim 8, wherein the notification unit performs the notification online in realtime.

10. The accounting system of claim 6, wherein the bill-issuing device and the bill-receiving device are each a plurality of communication terminals operable to intercommunicate via a telecommunication circuit.

11. The accounting system of claim 6, wherein the bill-issuing device further includes a calculation unit operable to calculate a consolidated accounting amount, based on the billing data entered in the first database not excluded by the exclusion unit from being appropriated.

13. A method used by a bill-issuing device that is connected to a database and included in an accounting system that further includes a bill-receiving device, comprising the steps of:

receiving input of (i) billing data for appropriation in consolidated accounting and (ii) billing data not for appropriation in consolidated accounting;

entering the received billing data in the database;

extracting billing data not for appropriation from the received billing data;

outputting the extracted billing data to the bill-receiving device; and

receiving a receipt notification that includes an identifier of the billing data not for appropriation received by the bill-receiving device and a message indicating the receipt of the billing data not for appropriation by the bill-receiving device, the receipt notification being outputted from the bill-receiving device to the bill-issuing device if the bill-receiving device has received the billing data not for appropriation;

Wherein upon the receipt of the receipt notification which relates to the received billing data and is outputted from the bill-receiving device, the step of receiving the receipt notification adds a receipt notification reception identifier to, among the plurality

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of the billing data entered in the database, the billing data indicated by the identifier included in the received receipt notification, the receipt notification reception identifier indicating the receipt of the receipt notification;

the method further comprising the step of:

excluding, among the plurality of the billing data entered in the database, the billing data to which the receipt notification reception identifier is added.

15. A computer-readable recording medium having recorded thereon a bill-issuing program with executable instructions for causing a bill-issuing device to execute a biller accounting process, the bill-issuing device being connected to a database and included in an accounting system which further includes a bill-receiving device, the biller accounting process comprising the steps of:

receiving input of (i) billing data for appropriation in consolidated accounting and (ii) billing data not for appropriation in consolidated accounting; entering the received billing data in the database; extracting billing data not for appropriation from the received billing data;

outputting the extracted billing data to the bill-receiving device;  
receiving a receipt notification that includes an identifier of the billing data not for appropriation received by the bill-receiving device and a message indicating the receipt of the billing data not for appropriation by the bill-receiving device, the receipt notification being outputted from the bill-receiving device to the bill-issuing device if the bill-receiving device has received the billing data not for appropriation;

Wherein upon the receipt of the receipt notification which relates to the received billing data and is outputted from the bill-receiving device, the step of receiving the receipt notification adds a receipt notification reception identifier to, among the plurality of the billing data entered in the database, the billing data indicated by the identifier included in the received receipt notification, the receipt notification reception identifier indicating the receipt of the receipt notification, and

the biller accounting process comprising the step of:

excluding, among the plurality of the billing data entered in the database, the billing data to which the receipt notification reception identifier is added.

16. A bill-issuing device included in an accounting system comprising the bill-issuing device and a bill-receiving device, the bill-issuing device being connected to a database and including:

a first receiving unit operable to sequentially receive input of (i) billing data for appropriation in consolidated accounting and (ii) billing data not for appropriation in consolidated accounting;

an entry unit operable to enter the received billing data in the database;

an extraction unit operable to extract billing data not for appropriation from the received billing data;

an output unit operable to output the extracted billing data to the bill-receiving device;

a receipt notification receiving unit operable to receive a receipt notification that

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includes an identifier of the billing data not for appropriation received by the bill-receiving device and a message indicating the receipt of the billing data not for appropriation by the bill-receiving device, the receipt notification being outputted from the bill-receiving device to the bill-issuing device, if the bill-receiving device has received the billing data not for appropriation;

wherein the receipt notification receiving unit, upon the receipt of the receipt notification which relates to the received billing data is outputted from the bill-receiving device, adds a receipt notification reception identifier to, among the plurality of the billing data entered in the database, the billing data indicated by the identifier included in the received receipt notification, the receipt notification reception identifier indicating the receipt of the receipt notification, and

the bill-issuing device further including:

an exclusion unit operable to exclude, the exclusion unit excludes, among the plurality of the billing data entered in the database, the billing data to which the receipt notification reception identifier is added.

17. The accounting system of claim 1 further comprising an appropriation device means for performing a checklist processing including elimination of billing amounts between related companies subject to consolidated financial reporting requirements and for preparation of a consolidated financial report based on the billing data that remains after the elimination of related company billing amounts.



***Conclusion***

Any inquiry concerning this communication or earlier communications from the examiner should be directed to William E. Rankins whose telephone number is 571-270-3465. The examiner can normally be reached on M-F 7:30 AM - 5:00 PM.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Thomas Dixon can be reached on 571-272-6803. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free). If you would like assistance from a USPTO Customer Service Representative or access to the automated information system, call 800-786-9199 (IN USA OR CANADA) or 571-272-1000.

/William E Rankins/  
Examiner, Art Unit 3696  
02/26/2009